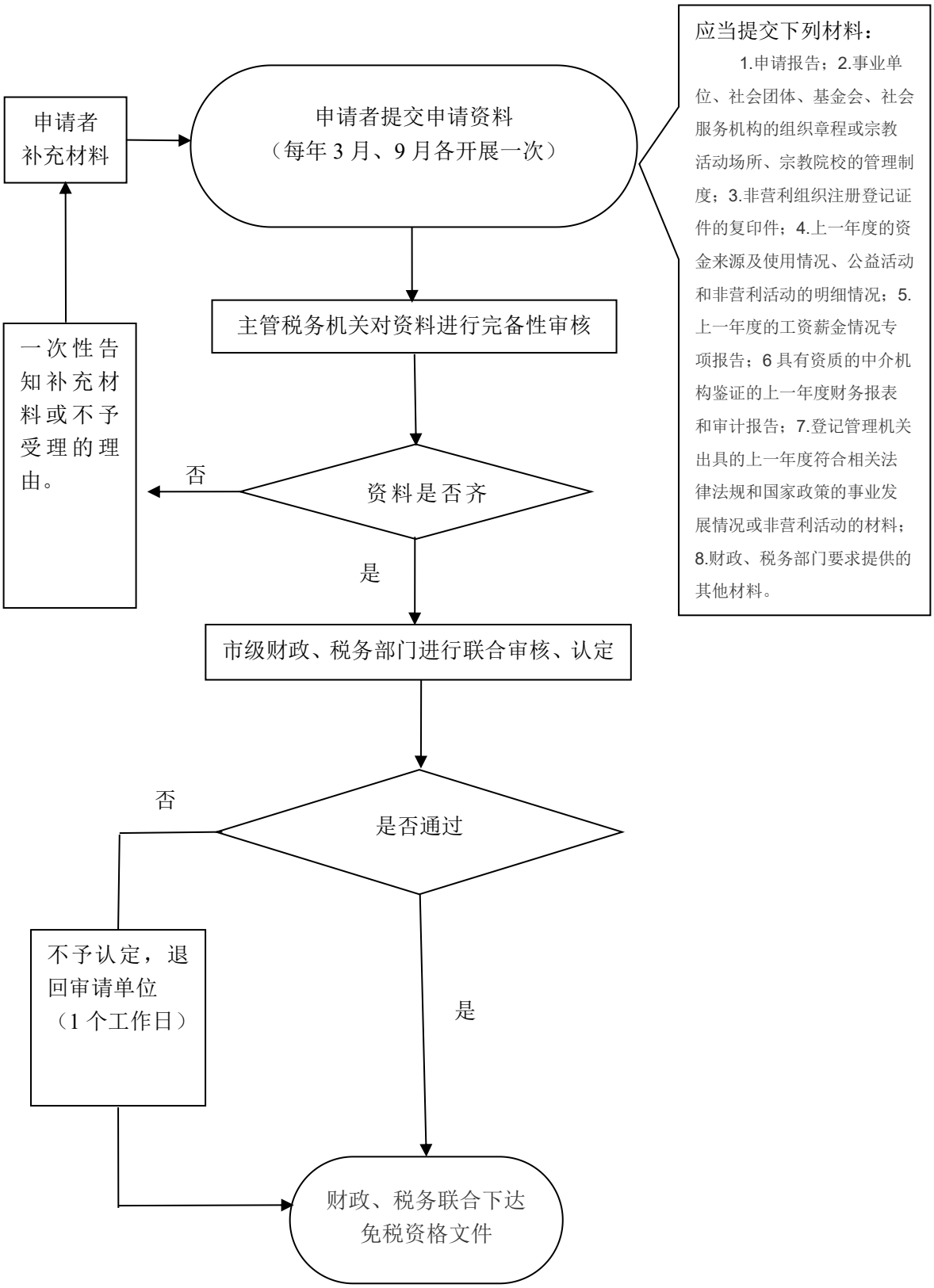非营利组织免税资格认定流程图